

BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2004

	General	Advanced Life Support Fund	Capital Improvements Program Fund	Other Governmental Funds	Governmental Funds Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 2,491,851	\$ 2,785,627	\$ 5,277,478
Cash with outside agency	-	-	-	10,000	10,000
Investments	4,695,403	-	33,049,437	19,808,791	57,553,631
Receivables:					
Taxes	165,349	-	-	582,581	747,930
Accounts	927,835	-	27,895	37,546	993,276
Interest	54,453	-	71,225	148,329	274,007
Special assessments	-	-	-	1,077,726	1,077,726
Due From other funds	-	-	-	922,358	922,358
Due from other governments	3,143,254	1,042,990	2,473,669	194,493	6,854,406
Restricted assets:					
Deposit cash	1,210,373	-	115,718	6,098	1,332,189
Deposit investments	54,794	-	-	-	54,794
Total Assets	<u>\$ 10,251,461</u>	<u>\$ 1,042,990</u>	<u>\$ 38,229,795</u>	<u>\$ 25,573,549</u>	<u>\$ 75,097,795</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts/claims payable	\$ 2,591,649	\$ 19,198	\$ 747,410	\$ 181,479	\$ 3,539,736
Employee wages payable	1,105,031	101,434	28,486	49,597	1,284,548
Due to Other Funds	-	922,358	-	-	922,358
Due to Other Governments	-	-	56,044	-	56,044
Payable from restricted assets:					
Deposits payable	1,265,167	-	115,718	6,098	1,386,983
Unearned revenues	258,660	-	1,517,601	973,385	2,749,646
Total Liabilities	<u>5,220,507</u>	<u>1,042,990</u>	<u>2,465,259</u>	<u>1,210,559</u>	<u>9,939,315</u>
<b>Fund balances:</b>					
Reserved for:					
Debt service	-	-	-	1,674,975	1,674,975
Petty cash	23,440	-	-	-	23,440
Unreserved, reported in:					
General fund	5,007,514	-	-	-	5,007,514
Special revenue funds	-	-	-	21,669,832	21,669,832
Capital projects funds	-	-	35,764,536	1,018,183	36,782,719
Total Fund Balances	<u>5,030,954</u>	<u>-</u>	<u>35,764,536</u>	<u>24,362,990</u>	<u>65,158,480</u>
Total Liabilities and Fund Balances	<u>\$ 10,251,461</u>	<u>\$ 1,042,990</u>	<u>\$ 38,229,795</u>	<u>\$ 25,573,549</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources

and therefore not reported in the funds.

191,144,107

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. (Note 3)

1,241,244

Internal service funds are used by management to charge the costs of certain activities, such as insurance, information services, and fleet maintenance, to individual funds. The assets and liabilities of these internal service funds are included in governmental activities in the statement of net assets.

10,966,687

Some liabilities, including bonds, loans, and compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 3)

(15,311,196)

Net assets of governmental activities

\$ 253,199,322

See accompanying notes to the financial statements.